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UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

TRINITY BUI and TRINITY FINANCING INVESTMENTS CORPORATION,

Plaintiff,

AFFIRMATION OF SERVICE

Case No.: 08 CV 0583(VM)

-against-

INDUSTRIAL ENTERPRISES OF AMERICA INC., BECKSTEAD AND WATTS, LLP, JOHN MAZZUTO, JAMES MARGULIES, DENNIS O'NEILL, and JORGE YEPES,

Defendants.
 X

Michael C. Barrows, an attorney licensed to practice law in the State of New York, states, under the penalty of perjury, that I maintain my offices for the practice of law at 330 Madison Avenue, 6th Floor New York, NY 10017. On March 20, 2008, I served the within Notice of Motion, Affirmation of Counsel in Support of Default Judgment, Statement of Damages, and Exhibits in the above captioned matter by depositing a true copy thereof in a post-paid wrapper, in an official depository under the exclusive care and custody of the U.S. Postal Service within New York State, addressed to each of the following persons at the address set forth below.

To: Industrial Enterprises of America Inc. Foster Plaza 651 Holiday Drive Pittsburgh, PA 15220 Beckstead and Watts, LLP 2425 W. Horizon Ridge Parkway Henderson, Nevada 89052

Michael C. Barrows, Esq. (MB 5416)